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ABBREVIATIONS

AICPA	American Institute of Certified Public Accountants
CPA	certified public accountant
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Board
GAAS	AICPA's generally accepted auditing standards
GAGAS	generally accepted government auditing standards
GASB	Governmental Accounting Standards Board
GAO	General Accounting Office
OMB	Office of Management and Budget
SASs	AICPA's statements on auditing standards
SSAEs	AICPA's statement on standards for attestation engagements